



June 28, 2023

Rafael Nieves
Partner
Galindez LLC
Urb. Perez Morris 19 Ponce Street
San Juan, PR 00917

Dear Mr. Nieves:

As required by Title 2, Code of Federal Regulations, Part 200, *Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), we are initiating a quality control review of *Single Audit of the Puerto Rico Department of Economic Development and Commerce for the Year Ended June 30, 2021*, issued by Galindez LLC. Our objective is to determine if the single audit was conducted per applicable standards, including *Generally Accepted Government Auditing Standards* and *Generally Accepted Auditing Standards*, and met the requirements of Uniform Guidance.

We will hold an onsite entrance conference at 9 a.m. on July 31, 2023, and will begin work immediately following this conference. If you have any questions, please contact Grover Fowler, Assistant Director, at (202) 693-5254 or fowler.grover@oig.dol.gov.

Upon completion of our fieldwork, we will brief you regarding the results of the quality control review. We appreciate your cooperation in this matter and look forward to a successful review.

Sincerely,

A handwritten signature in cursive script that reads "Carolyn R. Hantz".

Carolyn R. Hantz
Assistant Inspector General
for Audit

cc: Jamille E. Muriente
Chief Financial Officer
Puerto Rico Department of Economic Development and Commerce

Latonya Torrence
Director
Division of Policy, Review, and Resolution
Employment and Training Administration

Gregory Hitchcock
Audit Liaison
Office of Grants Management
Office of Management and Administration Service
Employment and Training Administration